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STATE OF LOUISIANA
DEPARTMENT OF EDUCATION
P. O. BOX 94064
BATON ROUGE, LOUISIANA 70804-9064

May 27, 1994

TO: Recipients of the ***Annual Financial & Statistical Report, 144th edition***

FROM: Sam C. Pernici, Director
Bureau of School Accountability

Helen M. Johnson, Director
Bureau of Educational Finance Services

RE: Corrections to Current Expenditures per Student and Average Teacher Salaries

Recently you received the 1992-93 ***Annual Financial & Statistical Report, 144th edition (Bulletin 1472).*** Please note that Item 17 in the ***Annual Financial & Statistical Report*** requires correction. (Item 17 is on the last page of each parish profile and the State Profile)

The first figure for **1992-93** is labeled **Current Expenditure Per Student In Average Daily Membership**. The formula which derives this figure and the parish rank was incorrectly calculated using the **Total Expenditures column rather than the Current Expenditures column from Item 12. (This error is for 1992-93 ONLY; 1991-92 is correct.) This correction affects both the Expenditure Per Student amount and the parish ranks. The formula for calculating the 1992-93 Current Expenditure per Student in ADM is as follows:**

$$\frac{\text{Current Expenditures Total}}{\text{ADM (Average Daily Membership)}}$$

In addition the second figure in Item 17, **Mean Salary of Teachers**, has been corrected to reflect salaries as reported by local school districts. Enclosed are pages containing correction tables. Table I includes the corrected Current Expenditures Per Student in ADM figure and the corrected parish rank. Table II includes the corrected Mean Salary of Teachers and the corrected parish rank for 1991-92 and 1992-93. Please insert these pages in the ***Annual Financial & Statistical Report, 144th edition*** before the State Profile in Section II. The tables are arranged both alphabetically and in rank order.

Section III, Quick Reference Table 5 contains the incorrect Per Pupil Expenditure in the last column and Table 6 contains the incorrect Average Salary of Teachers in the first column. *Please mark through these columns and refer to the enclosed correction tables.* These corrections change the parish rank, the 1992-93 Current Expenditures Per Student and 1991-92 & 1992-93 Mean Teacher Salary for each parish and the State.

If you have any questions, please call Catherine H. Glascock, Bureau of School Accountability at (504)342-3731 or Beth Schexnayder, Bureau of Educational Finance Services at (504)342-8848.

SCP/HMJ:chg
Enclosure

1992–93

Table I

Corrections to Item 17, Current Expenditures Per Student In Average Daily Membership

Inadvertently, total expenditures rather than current expenditures per student were used to generate the Current Expenditure per Student. These tables detail the correct amount per parish.

Alphabetical Parish	1992–93 Current Expenditures per Student	Parish Rank
Acadia	$3,198	65
Allen	$4,069	24
Ascension	$4,348	14
Assumption	$3,973	31
Avoyelles	$3,542	57
Beauregard	$3,513	60
Bienville	$4,620	7
Bossier	$3,838	40
Caddo	$4,045	26
Calcasieu	$3,890	35
Caldwell	$4,113	21
Cameron	$6,100	1
Catahoula	$4,106	22
Claiborne	$4,025	29
Concordia	$4,053	25
DeSoto	$4,282	15
E. Baton Rouge	$4,459	9
East Carroll	$3,699	51
East Feliciana	$3,528	59
Evangeline	$3,815	44
Franklin	$3,945	32
Grant	$3,579	56
Iberia	$3,805	45
Iberville	$5,090	4
Jackson	$4,353	13
Jefferson	$4,846	6
Jefferson Davis	$3,936	33
Lafayette	$3,770	47
Lafourche	$3,771	46
LaSalle	$3,816	43
Lincoln	$3,432	63
Livingston	$3,007	66
Madison	$3,819	42
Morehouse	$3,874	38
Natchitoches	$3,882	36
Orleans	$4,449	10
Ouachita	$3,604	54
Plaquemines	$4,414	12
Pointe Coupee	$4,124	20
Rapides	$4,226	17
Red River	$3,875	37
Richland	$3,828	41
Sabine	$3,768	48
St. Bernard	$4,197	19
St. Charles	$5,437	2
St. Helena	$3,583	55
St. James	$4,939	5
St. John	$4,235	16
St. Landry	$4,031	28
St. Martin	$3,684	52
St. Mary	$3,904	34
St. Tammany	$4,042	27
Tangipahoa	$3,396	64
Tensas	$4,576	8
Terrebonne	$3,432	62
Union	$3,501	61
Vermilion	$3,758	49
Vernon	$4,438	11
Washington	$4,096	23
Webster	$3,536	58
W. Baton Rouge	$4,208	18
West Carroll	$3,867	39
West Feliciana	$5,212	3
Winn	$3,986	30
City of Monroe	$3,612	53
City of Bogalusa	$3,726	50
State	$4,065	

Rank Order Parish	1992–93 Current Expenditures per Student	Parish Rank
Cameron	$6,100	1
St. Charles	$5,437	2
West Feliciana	$5,212	3
Iberville	$5,090	4
St. James	$4,939	5
Jefferson	$4,846	6
Bienville	$4,620	7
Tensas	$4,576	8
E. Baton Rouge	$4,459	9
Orleans	$4,449	10
Vernon	$4,438	11
Plaquemines	$4,414	12
Jackson	$4,353	13
Ascension	$4,348	14
DeSoto	$4,282	15
St. John	$4,235	16
Rapides	$4,226	17
W. Baton Rouge	$4,208	18
St. Bernard	$4,197	19
Pointe Coupee	$4,124	20
Caldwell	$4,113	21
Catahoula	$4,106	22
Washington	$4,096	23
Allen	$4,069	24
Concordia	$4,053	25
Caddo	$4,045	26
St. Tammany	$4,042	27
St. Landry	$4,031	28
Claiborne	$4,025	29
Winn	$3,986	30
Assumption	$3,973	31
Franklin	$3,945	32
Jefferson Davis	$3,936	33
St. Mary	$3,904	34
Calcasieu	$3,890	35
Natchitoches	$3,882	36
Red River	$3,875	37
Morehouse	$3,874	38
West Carroll	$3,867	39
Bossier	$3,838	40
Richland	$3,828	41
Madison	$3,819	42
LaSalle	$3,816	43
Evangeline	$3,815	44
Iberia	$3,805	45
Lafourche	$3,771	46
Lafayette	$3,770	47
Sabine	$3,768	48
Vermilion	$3,758	49
City of Bogalusa	$3,726	50
East Carroll	$3,699	51
St. Martin	$3,684	52
City of Monroe	$3,612	53
Ouachita	$3,604	54
St. Helena	$3,583	55
Grant	$3,579	56
Avoyelles	$3,542	57
Webster	$3,536	58
East Feliciana	$3,528	59
Beauregard	$3,513	60
Union	$3,501	61
Terrebonne	$3,432	62
Lincoln	$3,432	63
Tangipahoa	$3,396	64
Acadia	$3,198	65
Livingston	$3,007	66
State	$4,065	

Source:
Bureau of Educational Finance Services
Bureau of School Accountability
Louisiana Department of Education

Formula:
Current Expenditures Amount divided by
ADM (Average Daily Membership)

CORRECTED MEAN SALARY OF TEACHERS

Table II

Alphabetical Order	91-92 AVERAGE SALARY	RANKING	92-93 AVERAGE SALARY	RANKING
Acadia	$23,511	45	$23,247	47
Allen	$23,253	47	$23,724	42
Ascension	$25,985	19	$26,728	15
Assumption	$26,277	16	$24,749	29
Avoyelles	$22,571	53	$22,580	55
Beauregard	$25,772	22	$26,646	16
Bienville	$25,353	24	$25,206	24
Bossier	$24,297	35	$24,494	30
Caddo	$27,996	5	$28,106	7
Calcasieu	$25,131	28	$25,521	23
Caldwell	$22,338	57	$22,710	50
Cameron	$30,744	1	$31,042	2
Catahoula	$22,282	60	$21,901	62
Claiborne	$24,637	29	$24,401	32
Concordia	$26,328	15	$25,680	20
DeSoto	$25,259	27	$25,163	25
East Baton Rouge	$27,363	10	$27,501	10
East Carroll	$22,429	55	$22,473	56
East Feliciana	$22,401	56	$23,802	39
Evangeline	$22,608	52	$22,841	49
Franklin	$22,329	58	$22,258	57
Grant	$21,173	64	$21,202	64
Iberia	$24,523	32	$24,401	33
Iberville	$26,840	13	$30,399	3
Jackson	$24,529	31	$24,857	27
Jefferson	$27,496	9	$27,438	12
Jefferson Davis	$24,492	33	$24,407	31
Lafayette	$26,576	14	$26,796	14
Lafourche	$24,193	37	$23,844	38
LaSalle	$22,464	54	$22,687	51
Lincoln	$22,820	50	$22,609	54
Livingston	$23,270	46	$23,298	46
Madison	$24,574	30	$24,182	36
Morehouse	$22,196	61	$22,132	59
Natchitoches	$24,382	34	$24,200	35
Orleans	$30,615	2	$31,823	1
Ouachita	$24,248	36	$24,122	37
Plaquemines	$26,981	12	$28,512	5
Pointe Coupee	$26,167	17	$26,002	19
Rapides	$25,847	20	$26,369	17
Red River	$19,032	66	$18,819	66
Richland	$23,515	44	$23,772	40
Sabine	$23,546	43	$23,465	44
St. Bernard	$26,090	18	$25,661	21
St. Charles	$27,690	6	$27,858	8
St. Helena	$21,824	62	$21,584	63
St. James	$28,825	3	$29,269	4
St. John	$27,613	7	$27,468	11
St. Landry	$25,307	26	$24,842	28
St. Martin	$22,863	49	$22,616	53
St. Mary	$25,785	21	$26,116	18
St. Tammany	$27,576	8	$27,582	9
Tangipahoa	$24,023	39	$24,895	26
Tensas	$19,267	65	$20,060	65
Terrebonne	$25,349	25	$25,587	22
Union	$21,516	63	$21,916	61
Vermilion	$25,499	23	$22,173	58
Vernon	$22,791	51	$22,656	52
Washington	$23,769	41	$23,373	45
Webster	$23,871	40	$23,631	43
West Baton Rouge	$27,218	11	$26,963	13
West Carroll	$23,131	48	$22,962	48
West Feliciana	$28,716	4	$28,301	6
Winn	$23,761	42	$23,760	41
City of Monroe	$22,291	59	$21,994	60
City of Bogalusa	$24,188	38	$24,281	34
TOTALS	$25,963		$26,102	

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Rank Order Parish	1991-92 AVERAGE SALARY	PARISH RANK
Cameron	$30,744	1
Orleans	$30,615	2
St. James	$28,825	3
West Feliciana	$28,716	4
Caddo	$27,996	5
St. Charles	$27,690	6
St. John	$27,613	7
St. Tammany	$27,576	8
Jefferson	$27,496	9
East Baton Rouge	$27,363	10
West Baton Rouge	$27,218	11
Plaquemines	$26,981	12
Iberville	$26,840	13
Lafayette	$26,576	14
Concordia	$26,328	15
Assumption	$26,277	16
Pointe Coupee	$26,167	17
St. Bernard	$26,090	18
Ascension	$25,985	19
Rapides	$25,847	20
St. Mary	$25,785	21
Beauregard	$25,772	22
Vermilion	$25,499	23
Bienville	$25,353	24
Terrebonne	$25,349	25
St. Landry	$25,307	26
DeSoto	$25,259	27
Calcasieu	$25,131	28
Claiborne	$24,637	29
Madison	$24,574	30
Jackson	$24,529	31
Iberia	$24,523	32
Jefferson Davis	$24,492	33
Natchitoches	$24,382	34
Bossier	$24,297	35
Ouachita	$24,248	36
Lafourche	$24,193	37
City of Bogalusa	$24,188	38
Tangipahoa	$24,023	39
Webster	$23,871	40
Washington	$23,769	41
Winn	$23,761	42
Sabine	$23,546	43
Richland	$23,515	44
Acadia	$23,511	45
Livingston	$23,270	46
Allen	$23,253	47
West Carroll	$23,131	48
St. Martin	$22,863	49
Lincoln	$22,820	50
Vernon	$22,791	51
Evangeline	$22,608	52
Avoyelles	$22,571	53
LaSalle	$22,464	54
East Carroll	$22,429	55
East Feliciana	$22,401	56
Caldwell	$22,338	57
Franklin	$22,329	58
City of Monroe	$22,291	59
Catahoula	$22,282	60
Morehouse	$22,196	61
St. Helena	$21,824	62
Union	$21,516	63
Grant	$21,173	64
Tensas	$19,267	65
Red River	$19,032	66
TOTALS	$25,963	

Rank Order Parish	1992-93 AVERAGE SALARY	PARISH RANK
Orleans	$31,823	1
Cameron	$31,042	2
Iberville	$30,399	3
St. James	$29,269	4
Plaquemines	$28,512	5
West Feliciana	$28,301	6
Caddo	$28,106	7
St. Charles	$27,858	8
St. Tammany	$27,582	9
East Baton Rouge	$27,501	10
St. John	$27,468	11
Jefferson	$27,438	12
West Baton Rouge	$26,963	13
Lafayette	$26,796	14
Ascension	$26,728	15
Beauregard	$26,646	16
Rapides	$26,369	17
St. Mary	$26,116	18
Pointe Coupee	$26,002	19
Concordia	$25,680	20
St. Bernard	$25,661	21
Terrebonne	$25,587	22
Calcasieu	$25,521	23
Bienville	$25,206	24
DeSoto	$25,163	25
Tangipahoa	$24,895	26
Jackson	$24,857	27
St. Landry	$24,842	28
Assumption	$24,749	29
Bossier	$24,494	30
Jefferson Davis	$24,407	31
Iberia	$24,401	33
Claiborne	$24,401	32
City of Bogalusa	$24,281	34
Natchitoches	$24,200	35
Madison	$24,182	36
Ouachita	$24,122	37
Lafourche	$23,844	38
East Feliciana	$23,802	39
Richland	$23,772	40
Winn	$23,760	41
Allen	$23,724	42
Webster	$23,631	43
Sabine	$23,465	44
Washington	$23,373	45
Livingston	$23,298	46
Acadia	$23,247	47
West Carroll	$22,962	48
Evangeline	$22,841	49
Caldwell	$22,710	50
LaSalle	$22,687	51
Vernon	$22,656	52
St. Martin	$22,616	53
Lincoln	$22,609	54
Avoyelles	$22,580	55
East Carroll	$22,473	56
Franklin	$22,258	57
Vermilion	$22,173	58
Morehouse	$22,132	59
City of Monroe	$21,994	60
Union	$21,916	61
Catahoula	$21,901	62
St. Helena	$21,584	63
Grant	$21,202	64
Tensas	$20,060	65
Red River	$18,819	66
TOTALS	$26,102	